

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.2095 Sellers of Gasohol, Coal, Coke, Fuel Oil and Other Combustibles</b>
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**TITLE 86: REVENUE**

**PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.2095 Sellers of Gasohol, Coal, Coke, Fuel Oil and Other Combustibles**

- a) All persons who are engaged in the business of selling, or selling and delivering, coal, coke, fuel oil, briquettes, wood or other combustibles, whether in carload lots or in smaller quantities to purchasers for use or consumption, are required to remit Retailers' Occupation Tax to the Department on their gross receipts from such sales.
- b) This Section includes operators of mines, dealers, haulers and all other persons who engage in the business of selling combustibles to purchasers for use or consumption.
- c) Persons who are merely employed by a seller or by a purchaser to haul or deliver combustibles to the purchaser, but who do not purchase and then sell the combustibles which they so haul or deliver, are engaged in rendering a service and not in the business of selling tangible personal property to purchasers for use or consumption. Consequently, such persons are not required to remit Retailers' Occupation Tax measured by their receipts from their rendering of such service the tax being payable by the person who actually makes the sale for use or consumption. (For information concerning the deductibility or nondeductibility of transportation or delivery charges, see Section 130.415 of this Part.)
- d) For information on fuel sold for use in vessels on rivers bordering Illinois, see Section 130.315 of this Part.
- e) For information on sales of gasohol, see Section 130.320 of this Part.

**(Source:** Amended at 5 Ill. Reg. 12807, effective November 2, 1981 **)**